

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Amit Hasak
DOCKET NO.: 05-01545.001-R-1
PARCEL NO.: 16-27-103-002

The parties of record before the Property Tax Appeal Board are Amit Hasak, the appellant, and the Lake County Board of Review.

The subject property consists of an 8,280 square foot parcel improved with a 50 year-old, tri-level style brick and frame dwelling that contains 2,176 square feet of living area. Features of the home include central air-conditioning and a 484 square foot garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted a grid analysis of three comparable properties, one of which is located on the subject's street. The comparable lots range in size from 7,636 to 18,926 square feet of land area and have land assessments ranging from \$51,124 to \$68,841 or from \$3.64 to \$6.70 per square foot. The subject has a land assessment of \$53,607 or \$6.47 per square foot.

In support of the improvement inequity argument, the appellant submitted improvement information on the same three comparables used to support the land inequity contention. The comparables are improved with tri-level style brick or brick and frame dwellings that are 50 years old and range in size from 1,954 to 2,486 square feet of living area. All three comparables have central air-conditioning, two have a fireplace and two have garages that contain 252 and 528 square feet of building area, respectively. These properties have improvement assessments ranging from \$58,657 to \$74,867 or from \$30.02 to \$30.78 per square foot of living area. The subject has an improvement assessment of \$65,410 or \$30.06 per square foot of living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	53,607
IMPR.:	\$	65,410
TOTAL:	\$	119,017

Subject only to the State multiplier as applicable.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$112,000, its land assessment be reduced to \$52,000 or \$6.28 per square foot of land area and its improvement assessment be reduced to \$60,000 or \$27.57 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$119,017 was disclosed. In support of the subject's land assessment, the board of review submitted a grid analysis of the same three comparables submitted by the appellant. The grid indicated, as on the appellant's grid, that the subject's land assessment falls within the range of the comparables. The board of review also submitted a computer screen print of the land valuation schedule used in the subject's assessment neighborhood. The schedule indicated land areas up to 7,500 square feet of land are valued at \$18.90 per square foot, land areas between 7,500 square feet and 10,000 square feet are valued at \$10.80 per square foot and land areas over 10,000 square feet are valued at \$2.70 per square foot.

In support of the subject's improvement assessment, the board of review submitted a grid analysis that detailed the same three improvement comparables submitted by the appellant, indicating the subject falls within the range of the appellant's comparables. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the appellant submitted three land comparables, while the board of review submitted the same properties, along with a chart that details the land valuation methodology in the subject's neighborhood. The Board gave less weight to the appellant's comparables 1 and 2 because they were significantly larger in land area when compared to the subject. The Board finds the

appellant's comparable 3, with 7,636 square feet of land area, was similar to the subject's 8,280 square feet and had a land assessment of \$6.70 per square foot. This comparable supports the subject's land assessment of \$6.47 per square foot.

Regarding the improvement inequity contention, the Board finds the appellant submitted three comparables that were similar to the subject in terms of style, age, size and most amenities, while the board of review again submitted the same comparables. These properties had improvement assessments ranging from \$30.02 to \$30.78 per square foot of living area. The subject's improvement assessment of \$30.06 per square foot falls within the range of the appellant's own comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence regarding either the subject's land or improvements and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.